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August 30, 2013

**VIA FEDERAL EXPRESS AND
FAX: (312) 353-9306**

Karen Cibulskis, Remedial Project Manager
U.S. Environmental Protection Agency - Region 5
Superfund Division (SR-6J)
77 West Jackson Boulevard
Chicago, IL 60604-3590

Re: General Notice of Potential Liability for the Gary Development Landfill Site, located at
479 Cline Avenue, Gary, Lake County, Indiana - CERCLIS ID No: IND077005916

Dear Ms. Cibulskis:

I am writing on behalf of Cerestar USA, Inc. (Cerestar), a subsidiary of Cargill, Incorporated. Cerestar is in receipt of the General Notice of Potential Liability for the Gary Development Landfill Site, dated August 5, 2013. Cerestar has carefully reviewed the nexus document U.S. EPA provided and notes that it includes only information related to the American Maize Products Company's potential disposal of nonhazardous materials. Inasmuch as there is no evidence that American Maize Products Company arranged for the disposal of hazardous substances at the Gary Development Landfill Site, Cerestar respectfully declines EPA's invitation to participate in the ongoing negotiations at this time.

Cerestar notes that it also received an information request from EPA related to the Gary Development Landfill Site. Cerestar is in the process of responding to this request and will reconsider EPA's invitation to participate in the event it develops any information suggesting a nexus between Cerestar and the Gary Development Landfill Site. In the interim, please send future correspondence concerning this site to me.

Sincerely yours,

Thomas W. MacLeod

TWM:lts
#4129963

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